it would avoid the expenses associated with testing subscriber trouble reports (recorded in Account 6533 — Testing) because an end user customer's call reporting a trouble would go to the reseller rather than to Verizon VA. (See VZ-VA Ex. 107 at 354.)

While AT&T contends that "Verizon took . . . a position that's very slightly to the right of Attila the Hun where they said that if there's any chance that this can be both used for retail and wholesale, it's not avoided," (Tr. at 3741), AT&T provides precious few examples of such allegedly extreme positions, and the examples it does cite lack merit. For example, AT&T argues that Verizon VA will avoid advertising expenses when Verizon VA provides resale services and that advertising expenses thus should have been counted as avoided costs.

(AT&T/WCom Ex. 10 at 9-10.) This argument assumes that Verizon VA will *decrease* its retail advertising expenses as a result of losing retail customers to resellers and thus will actually avoid some amount of advertising expense for each customer served by a reseller rather than by Verizon VA. 262/ But this premise is incorrect, and in fact is contrary to AT&T's own response to competition from MCI and Sprint in the long-distance market. 263/ As Mr. Kirchberger acknowledged, as competition increases, a firm is likely to *increase*, not *decrease* its retail advertising to try to win back former customers (as well as maintain existing customers.) 264/ In

As noted above, the Eighth Circuit specifically held that the statute recognized that incumbents would continue to provide retail service, not just wholesale service — and that only those costs that were actually avoided by the company as a whole should be used to calculate the resale discount. Accordingly, to the extent that Verizon VA's provision of a wholesale service did not decrease its retail advertising expenses, Verizon VA would not have to treat those expenses as avoided, even though they relate to retail service. See Iowa Utils. Bd., 219 F.3d at 755.

^{263/} See VZ-VA Ex. 121 at 5-6; VZ-VA Ex. 122, Attachment A (AT&T/WorldCom Response to VZ-VA XIII-10).

At the hearing, Mr. Kirchberger backed away from his claim on rebuttal that "a retailer faced with a 40% reduction in market share would likely decrease its retail advertising budget"

addition, retail advertising by Verizon VA benefits wholesale customers by stimulating demand for telecommunications services and products generally. (See VZ-VA Ex. 122 at 42-48; VZ-VA Ex. 121 at 5; Tr. at 3718-19.) Finally, as explained above in Part III, as the retail marketplace becomes more competitive, Verizon VA also likely will increase its wholesale advertising to capture (and maintain) wholesale customers.

AT&T also claims that Verizon VA's avoided cost study improperly fails to treat the expenses of providing operator services as avoided. (See AT&T/WCom Ex.10 at 18.) AT&T is wrong. As Verizon VA explained in its testimony, when a reseller decides not to use Verizon VA's operator services, it will not incur the charges for those services. The resale discount in that instance is already higher than the standard resale discount because both the costs and all revenues from operator services are excluded from the resale discount calculation, producing a higher percentage discount. To then deduct operator services costs yet again, as AT&T suggests, would produce "double-avoidance" of the costs for the CLEC—once by not paying the charge, and once for the improper removal of the costs from a base that already excludes them. (See VZ-VA Ex. 121 at 7-8),

AT&T's other scattered criticisms of the proposed resale discount are equally unavailing. There simply is no basis in the record to reject Verizon VA's rate or to propose any adjustment to that rate, and the Commission should adopt it in these proceedings.

⁽AT&T/WCom Ex. 10 at 9), admitting that "probably AT&T's advertising expenses after 1984 skyrocketed once competition started." (Tr. at 3708.)

For example, AT&T suggests that Verizon VA applied the avoided cost standard inconsistently by treating 100% of the costs in the Sales Expense account — which includes costs of developing customer-specific proposals — as avoided but not treating as avoided other costs for certain things that will be provided by resellers. In fact, Verizon VA will not avoid the costs of developing customer specific proposals, because it will still perform this activity in order

C. The Language of Section 252(d)(3) Cannot Be Disregarded in Pursuit of AT&T's Policy Aims.

Ultimately, lacking any principled critique of Verizon VA's avoided cost study, AT&T simply falls back on the argument that the resale discount must be higher in order to serve the apparently overriding policy goal of promoting resale-based competition. (AT&T/WCom Ex. 10 at 2, 7-8.) AT&T does not even attempt to tie this argument to the language of section 252(d)(3) — nor could it. As noted above, section 252(d)(3) requires that the rate be determined by identifying which retail costs are actually avoided. In short, "Congress has directly spoken to the precise question at issue." Even if the Commission were to credit AT&T's claim that resale competition is not widespread because the existing resale discount does not provide resellers a large enough profit margin — and there is no evidence to support that contention — that would not provide a lawful basis for ignoring the statutory standard and raising the resale

to compete with the CLEC. However, because Verizon VA could not identify and back out from the account the specific costs of customer-specific proposals, Verizon VA conservatively treated the entire account as avoided. (See VZ-VA Ex. 121 at 8.) Likewise, AT&T's claim that Verizon VA should have reduced its indirect costs related to information management (Account 6724) is incorrect. Verizon VA properly treated as avoided certain computer hardware expenses associated with the work of a specific functional group that is avoided. However, information management costs, which are related to databases and software applications used within Verizon VA's data centers, are not avoided simply because certain personnel are avoided. (See VZ-VA Ex. 121 at 10.)

This issue is addressed in Verizon VA's written testimony in VZ-VA Ex. 121 at 3-4.

Chevron U.S.A., Inc. v. Natural Resources Defense Council, Inc., 467 U.S. 837, 842 (1984).

discount. "Regardless of how convincing the Commission's policy rationales may be, the Commission is without authority to alter congressional mandates." 268/

Southwestern Bell Corp. v. FCC, 43 F.3d 1515, 1520 n.1 (D.C. Cir. 1995). In any event, the statute clearly does not guarantee the CLECs a certain level of profit for reselling ILEC services. "The purpose of the Act is to promote competition, not to favor one class of competitors at the expense of another." U.S. West Communications, Inc. v. Jennings, 46 F. Supp. 2d 1004, 1021 (D. Ariz. 1999); cf. Arkansas-Missouri § 271 Order at ¶ 65 ("The Commission has repeatedly stated that incumbent LECs are not required, pursuant to the requirements of section 271, to guarantee competitors a certain profit margin.").

IX. CONCLUSION

For the foregoing reasons, the Commission should (1) approve Verizon VA's cost study methodology and inputs, as well as the costs resulting from Verizon VA's studies; (2) reject the MSM and the costs proposed by AT&T/WCom; and (3) adopt the UNE rates produced by Verizon VA's studies in these proceedings.

Respectfully submitted,

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GLOSSARY

ACF Annual Cost Factor

ADM Add-Drop Multiplexers

CAPM Capital Asset Pricing Model

CC/BC Current Cost to Book Cost [Ratio]

CLEC Competitive Local Exchange Carrier

CO Central Office

DA Distribution Area

DCF Discounted Cash Flow

DCPR Detailed Continuing Property Record

DIP Dedicated Inside Plant

DLC Digital Loop Carrier

DSL Digital Subscriber Line

DUF Daily Usage File

EF&I Engineer, Furnish & Install [factor]

FASB Financial Accounting Standards Board

FLC Forward-Looking-to-Current [factor]

GAAP Generally Accepted Accounting Principles

GNP Gross National Product

IDLC Integrated Digital Loop Carrier

ILEC Incumbent Local Exchange Carrier

IOF Interoffice Facility

IS Information Systems

ISDN Integrated Services Digital Network

LCAM Loop Cost Analysis Model

LEC Local Exchange Carrier

LPDF Low Profile Distribution Frames

MDF Main Distribution Frame

MLAC Mechanized Loop Assignment Center

MSM Modified Synthesis Model

NERA National Economic Research Associates

NID Network Interface Device

NRC Non-Recurring Cost

NRCM Non-Recurring Cost Model

OSS Operations Support Systems

POP Point of Presence

RT Remote Terminal

SAI Serving Area Interface

SCIS Switching Cost Information System

SME Subject Matter Expert

SONET Synchronous Optical Network

TELRIC Total Element Long-Run Incremental Cost

TPI Telephone Plant Index

UAA Ultimate Allocation Area

UDLC Universal Digital Loop Carrier

UNE Unbundled Network Element

UNE-P Unbundled Network Element-Platform

VRUC Vintage Retirement Unit Cost

Y2K Year 2000

VERIZON VA EXHIBIT LIST CC Docket Nos. 218, 249 and 251

Exhibit No.	Description	Date Filed
100 Proprietary	Verizon VA's TELRIC Cost Studies	July 2, 2001
100 Public	Verizon VA's TELRIC Cost Studies	July 2, 2001
101	Direct Testimony: Dr. Howard Shelanski on Economic Foundations, And Attachment A	July 31, 2001
102	Direct Testimony: Dr. Kenneth Gordon on Economic Foundations, And Attachment A	July 31, 2001
103 Proprietary	Direct Testimony: Harold West III on Local Competition VA, And Attachments A 1-13	July 31, 2001
103 Public	Direct Testimony: Harold West III on Local Competition VA, And Attachments A 1-13	July 31, 2001
104	Direct Testimony: Dr. James Vander Weide on Cost of Capital, And Attachments A Through C	July 31, 2001
105	Direct Testimony: Dr. John Lacey on Depreciation, And Attachment A	July 31, 2001

Exhibit No.	Description	Date Filed
. 106	Direct Testimony: Dr. Allen Sovereign on Depreciation, And Attachment A	July 31, 2001
107 Proprietary	Direct Testimony: Verizon VA Inc. Panel Testimony on Unbundled Network Element and Interconnection Costs, Donald Albert, Ralph Curbelo, Joseph Gansert Nancy Matt, Louis Minion, Mike Peduto, Gary Sanford, John White, And Attachments A Through E	July 31, 2001
107 Public	Direct Testimony: Verizon VA Inc. Panel Testimony on Unbundled Network Element and Interconnection Costs, Donald Albert, Ralph Curbelo, Joseph Gansert Nancy Matt, Louis Minion, Mike Peduto, Gary Sanford, John White, And Attachments A Through E	July 31, 2001
108	Rebuttal Testimony: Dr. Timothy Tardiff on Critique of ATT/WCOM Recurring Model, And Attachments A Through B	August 27, 2001
109 Proprietary	Rebuttal Testimony: Francis Murphy, on Critique of ATT/WCOM Recurring Model, And Attachments 1 Through 4	August 27, 2001
109 Public	Rebuttal Testimony: Francis Murphy, on Critique of ATT/WCOM Recurring Model, And Attachments 1 Through 4	August 27, 2001

Exhibit No.	Description	Date Filed
110	Rebuttal Testimony: Dr. Howard Shelanski on Economic Foundations	August 27, 2001
111	Rebuttal Testimony: Dr. Jerry Hausman on Economic Foundations, And Attachment A	August 27, 2001
112	Rebuttal Testimony: Dr. James Vander Weide on Cost Capital	August 27, 2001
113 Proprietary	Rebuttal Testimony: Dr. John Lacey on Depreciation	August 27, 2001
113 Public	Rebuttal Testimony: Dr. John Lacey on Depreciation	August 27, 2001
114	Rebuttal Testimony: Allen Sovereign on Depreciation	August 27, 2001
115	Rebuttal Testimony: Harold West III on Rate Policy	August 27, 2001
116	Rebuttal Testimony: Ralph Curbelo, Carlo Peduto II & John White, on Critique of ATT/WCOM Non-Recurring Model, And Attachments A Through G	August 27, 2001
117	Surrebuttal Testimony: Drs. Howard Shelanski & Timothy Tardiff on Economic Foundations	September 21, 2001
118	Surrebuttal Testimony: Dr. James Vander Weide on Cost of Capital	September 21, 2001

Exhibit No.	Description	Date Filed
119	Surrebuttal Testimony: Dr. John Lacey on Depreciation	September 21, 2001
120	Surrebuttal Testimony: Allen Sovereign & Joseph Gansert on Depreciation	September 21, 2001
121 Proprietary	Surrebuttal Testimony: Louis Minion on Resale Discount, And Attachment A Through B	September 21, 2001
121 Public	Surrebuttal Testimony: Louis Minion on Resale Discount, And Attachment A Through B	September 21, 2001
122 Proprietary	Surrebuttal Testimony: Verizon VA Inc. Recurring Cost Panel, Joseph Gansert, Nancy Matt, Louis Minion & Gary Sanford, And Attachment A Through U	September 21, 2001
122 Public	Surrebuttal Testimony: Verizon VA Inc. Recurring Cost Panel, Joseph Gansert, Nancy Matt, Louis Minion & Gary Sanford, And Attachment A Through U	September 21, 2001
123 Proprietary	Surrebuttal Testimony: David Garfield on Use of SCIS Model	September 21, 2001
123 Public	Surrebuttal Testimony: David Garfield on Use of SCIS Model	September 21, 2001

Exhibit No.	Description	Date Filed
124 Proprietary	Surrebuttal Testimony: Verizon VA Inc. Non-Recurring Cost Panel, Ralph Curbelo, Louis Minion, Mike Peduto, John White & Gene Goldrick, And Attachments A Through G	September 21, 2001
124 Public	Surrebuttal Testimony: Verizon VA Inc. Non-Recurring Cost Panel, Ralph Curbelo, Louis Minion, Mike Peduto, John White & Gene Goldrick, And Attachments A Through G	September 21, 2001
125 Proprietary	Supplemental Surrebuttal Testimony: Nancy Matt on Cost Studies, And Attachments A Through G (With Attachment B 1-4)	October 18, 2001
125 Public	Supplemental Surrebuttal Testimony: Nancy Matt on Cost Studies, And Attachments A Through G (With Attachment B 1-4)	October 18, 2001

VERIZON EXHIBITS

VZ-VA FCC ARB

Docket Nos.

00-218, 00-249 & 00-251

VERIZON

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54	178	AT&T and WorldCom's Response to Verizon Virginia's Fourteenth Set of Data Requests XIV-127
55	179	Errata to Recurring Cost Panel Surrebuttal on Behalf of Verizon Virginia
56	180	Errata to Exhibit 100 (Parts C-9 and C-10) plus Attachments

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AT&T/WORLDCOM EXHIBITS RECEIVED IN EVIDENCE (CC Docket Nos. 218, 249 and 251)

Direct Testimon, of Dries Diffic	1.1.04 0004	ATOTAL AND AND FILL IN IL
Direct Testimony of Brian Pitkin	July 31, 2001	AT&T/WorldCom Exhibit 1
Direct Testimony of Richard Walsh	July 31, 2001	AT&T/WorldCom Exhibit 2
Direct Testimony of Richard Lee	July 31, 2001	AT&T/WorldCom Exhibit 3
Direct Testimony of Catherine Pitts	July 31, 2001	AT&T/WorldCom Exhibit 4
Direct Testimony of John Hirshleifer	July 31, 2001	AT&T/WorldCom Exhibit 5
Direct Testimony of Joseph Riolo	July 31, 2001	AT&T/WorldCom Exhibit 6
Direct Testimony of Steven Turner	July 31, 2001	AT&T/WorldCom Exhibit 7
Direct Testimony of Terry Murray	July 31, 2001	AT&T/WorldCom Exhibit 8
Rebuttal Testimony of Richard Lee	August 27, 2001	AT&T/WorldCom Exhibit 9
Rebuttal Testimony of John Hirshleifer	August 27, 2001	AT&T/WorldCom Exhibit 10
Rebuttal Testimony of Terry Murray - Public		
Version	August 27, 2001	AT&T/WorldCom Exhibit 11
Rebuttal Testimony of Terry Murray -		
Proprietary Version	August 27, 2001	AT&T/WorldCom Exhibit 11P
Rebuttal Testimony of Michael R.		
Baranowski, Terry L. Murray, Catherine E.		
Pitts, Joseph P. Riolo and Steven Turner -		
Public Version	August 27, 2001	AT&T/WorldCom Exhibit 12
Rebuttal Testimony of Michael R.		
Baranowski, Terry L. Murray, Catherine E.		
Pitts, Joseph P. Riolo and Steven Turner -		
Proprietary Version	August 27, 2001	AT&T/WorldCom Exhibit 12P
Panel Reply Testimony On Non-Recurring		
Costs and Advanced Data Services (Terry L.		
Murray, Richard J. Walsh and Joseph P.		
Riolo) - Public Version	August 27, 2001	AT&T/WorldCom Exhibit 13
Panel Reply Testimony On Non-Recurring		
Costs and Advanced Data Services (Terry L.		1
Murray, Richard J. Walsh and Joseph P.		
Riolo) - Proprietary Version	August 27, 2001	AT&T/WorldCom Exhibit 13P
Surrebuttal Testimony of Brian Pitkin -		
Public Version	September 21, 2001	AT&T/WorldCom Exhibit 14
Surrebuttal Testimony of Brian Pitkin -		
Proprietary Version	September 21, 2001	AT&T/WorldCom Exhibit 14P
Surrebuttal Testimony of Michael		
Baranowski – Public Version	September 21, 2001	AT&T/WorldCom Exhibit 15
Surrebuttal Testimony of Michael		
Baranowski - Proprietary Version	September 21, 2001	AT&T/WorldCom Exhibit 15P
Surrebuttal Testimony of Catherine Pitts	September 21, 2001	AT&T/WorldCom Exhibit 16
Surrebuttal Testimony of John Hirshleifer	September 21, 2001	AT&T/WorldCom Exhibit 17
Surrebuttal Testimony of Joseph Riolo -		
Public Version	September 21, 2001	AT&T/WorldCom Exhibit 18
Surrebuttal Testimony of Joseph Riolo -	1	
Proprietary Version	September 21, 2001	AT&T/WorldCom Exhibit 18P
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DESCRIPTION OF DOCUMENT	DATE FILED	EXHIBIT NO.
Surrebuttal Testimony of Steven Turner –	0	ATOTOMIdC Fashibit 10
Public Version	September 21, 2001	AT&T/WorldCom Exhibit 19
Surrebuttal Testimony of Steven Turner – Proprietary Version	September 21, 2001	AT&T/WorldCom Exhibit 19P
Surrebuttal Testimony of Terry Murray	September 21, 2001	AT&T/WorldCom Exhibit 20
Panel Testimony on Non-Recurring Costs and Advanced Data Services (Richard Walsh and Terry Murray) – Public Version	September 21, 2001	AT&T/WorldCom Exhibit 21
Panel Testimony on Non-Recurring Costs and Advanced Data Services (Richard Walsh and Terry Murray) – Proprietary Version	September 21, 2001	AT&T/WorldCom Exhibit 21P
Surrebuttal Testimony of Richard Lee	September 21, 2001	AT&T/WorldCom Exhibit 22
AT&T/WorldCom Recurring and Non-		
Recurring Cost Models	July 2, 2001	AT&T/WorldCom Exhibit 23

OPPOSING EXHIBITS

VZ-VA FCC ARB

Docket Nos.

00-218, 00-249 & 00-251

AT&T

Tab	Exhibit No.	Description
1	100	Economics of Regulation: Principles and Institutions (excerpts)
2	101	Deleware P.S.C. Hearing Docket No. 96-324
3	102	Excerpt From NJ Proceedings
4	103	FCC Reply Brief to the Supreme Court: Verizon vs. Federal Communications Commission, July, 2001
5	104	Errata to Testimony on Behalf of AT&T and WORLDCOM
6	105	Verizon Response to AT&T/WCom 10-2
7	106	Statement of Financial Accounting Concepts No. 2
8	107	Drawing by Levy for AT&T
9	108	The Value Line Investment Survey, Edition 5
10	109	Dr. Vander Weide's "Investor Growth Expectations" in The Journal of Portfolio Management
11	110	NJ Hearing Transcript, vol. 2, Nov 29, 2000
12	111	ALL TEL CORP Form S-4 Filing
13	112	Verizon Response to AT&T/WCom 1-34
14	113	Definitions List Included in Verizon Interrogatories

15	114	VZ Loop Cost Analysis Model/Loop Study Cost Results Summary
16	115	VZ Loop Cost Analysis Model/Engineering Survey with updated Working and Available
17	116	VZ Loop Cost Analysis Model/Operational Documentation
18	117	GTE Planning Analysis Report
19	118	Verizon Response to AT&T/WCom 10-28
20	119	Verizon Response to AT&T/WCom 10-33
21	120	NYNEX Technichal Document #RL 96-04-005 Unbundling Loops in TSI Equipped Digital Loop Carrier Systems
22	121	Bell Atlantic Fundamental Planning Guideline
23	122	Telcordia Notes on the Networks Section 12
24	123	Time Slot Interchange Applications in Remote Digital Terminals
25	124	NYNEX Technichal Document #RL 96-06-001 Loop Technologies Application Guidelines
26	125	Annual Cost Factor - Loop - BA South
27	126	Verizon Response to AT&T 10-33
28	127	Support Document to VZ Response to AT&T 10-33 BA Unbundled Digital Loop Technical Specifications
29	128	Riolo's Drawing
30	129	Pitkin's Chart on Line Counts
31	130	Cost of Network Elements (not admitted)
32	131	Riolo's Drawing (Needs to be reduced)
33	132	Verizon DCPR Data for Virginia - Proprietary
34	133	Regional EFI Analysis for Virginia - Proprietary
35	134	Verizon Response to ATT/WC 6-25
36	135	Verizon Response to ATT/WC 6-27

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37	136	Email Regarding Surveys
38	137	Verizon Response to AT&T/WCom 9-3
39	138	Verizon Response to AT&T/WCom 9-7
40	139	Verizon Response to AT&T/WCom 9-6
41	140	Verizon Response to AT&T/WCom 7-6 and Attachment: Verizon Plan of Record
42	141	Errata to Cost Panel Rebuttal
43	142	Data Request Response 12-43
44	143	Data Request Response 12-39
45	144	Response to AT&T/WCom Data Request 37
46	145	Response to AT&T/WCom Data Request 37
47	146	Response to AT&T/WCom Data Request 9-33
48	147	Response to AT&T/WCom Data Request 9-34
49	148	Response to AT&T/WCom Data Request 9-35
50	149	Common Transport Summary of Costs
51	150	Chart of Ports available for Transit

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OPPOSING EXHIBITS

VZ-VA FCC ARB

Docket Nos.

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WORLDCOM

Tab	Exhibit No.	Description
1	101	Supreme Court Respondent Brief, June 8, 2001
2	102	VZ- VA Response 11-73
3	103	Reply Affidavit by Professor Jerry Hausman
4	104	The Effect of Sunk Costs in Telecommunications Regulation by Jerry Hausman
5	105	FLC Factor Calculations of Marc Goldman
6	106	Annual Cost Factor Loop Spreadsheet #8 - Proprietary
7	107	Annual Cost Factor Loop Spreadsheet #3 - Proprietary
8	108	Bell Atlantic Labor Productivity Growth Chart
9	109	Estimate Authorization No. 3425 - Proprietary
10	110	Estimate Authorization No. 3433 - Proprietary
11	111	Estimate Authorization No. 3455 - Proprietary
12	112	Information Management Account 6724-1999
13	113	Development of Wholesale Overhead Loading (Recurring) Workpaper
14	114	Verizon Hawaii Inc. Opening Brief & Cert. Of Service
15	115	Verizon Response to AT&T/WCOM 11-67
16	116	US West GR-303 Deployment and Loop Unbundling

17	117	SBC GR-303 Deployment Issues and ILEC Perspective
18	118	BA Loop Unbundling with a GR-303 Platform
19	119	BA Network Planning Guideline April, 1999
20	120	VZ Network Planning Guideline November 2000
21	121	Transcript of TX PUC Workshop 9-14-2000
22	122	California PUC Opinion of September 7, 2000
23	123	California PUC Opinion of September 20, 2001